IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

TUESDAY, THE 20TH FEBRUARY 2007 / 1ST PHALGUNA 1928

W.P(C).No. 34173 of 2006(R)

PETITIONERS:

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1. DR. G.PUSHPANGATHAN,
   LECTURER, SELECTION GRADE, S.N. COLLEGE,
   KOLLAM, RESIDING AT 'SAKTHYEM',
   CHERIKSHETRA NAGAR, KILIKOLLOOR.

2. SMT. V.SUNANTHAKUMARI,
   LECTURER, SELECTION GRADE,
   DEPARTMENT OF PHILOSOPHY, S.N.COLLEGE,
   KOLLAM, RESIDING AT 'ASWATHI', VIDHYA NAGAR,
   HOUSE NO.18, PATHATHANAM, KOLLAM.

3. K.SHAJI,
   LECTURER, SELECTION GRADE, S.G.COLLEGE,
   KOTTARAKKARA, RESIDING AT 'KUZHIYATHU VEEDU',
   KARAVALLOOR P.O., PUNALUR P.O., KOLLAM.

4. DR. N.JAYADEVAN,
   LECTURER, SELECTION GRADE, S.N.COLLEGE,
   KOLLAM, RESIDING AT 'HARSHM', PATHATHANAM,
   KOLLAM.

5. B.SURESH KUMAR,
   LECTURER, SELECTION GRADE, S.N. COLLEGE,
   KOLLAM, RESIDING AT 'THARAYIVEEDU',
   ASRAHAMAM P.O., KOLLAM.

6. DR. MARY TRESA P. MIRANDA,
   LECTURER, SELECTION GRADE, FMN COLLEGE,
   KOLLAM, RESIDING AT 'GALAPAGOS', AMMAN NAGAR,
   PATTATHANAM, KOLLAM.

7. N.UNNIKRISHNAN,
   LECTURER, SELECTION GRADE, S.N.COLLEGE,
   CHERTHALA, RESIDING AT 'CHEMPAKASSERI',
   JAWAHAR NAGAR, PATTATHANAM P.O.

BY ADV. SRI.S.MUHAMMED HANEEFF

RESPONDENTS:
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1. INCOME TAX OFFICER,
   WARD NO.2, OFFICE OF THE ADDL. COMMISSIONER
   OF INCOME TAX, KOLLAM RANGE.

2. COMMISSIONER OF INCOME TAX (APPEALS),
   AYAKAR BHAVAN, KAVADIAR, THIRUVANANTHAPURAM.

BY ADV. SRI.P.K.R.MENON,SR.COUNSEL,GOI(TAXES)
SRI.GEORGE K. GEORGE, SC FOR IT

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 20/02/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONERS EXHIBITS:

EXT.P1: COPY OF THE ORDER IN ITA NO.130-Q/2004-05 DATED 09-02-2005 PASSED BY THE 2ND RESPONDENT.

EXT.P2: COPY OF THE ORDER OF THE APPELLATE TRIBUNAL, KOCHI BENCH DATED 11-07-1996.

EXT.P3: COPY OF THE ASSESSMENT ORDER ALONG WITH DEMAND NOTICE FOR THE PERIOD 2003-04 ISSUED BY THE 1ST RESPONDENT IN RESPECT OF THE 1ST PETITIONER.

EXT.P4: COPY OF THE ASSESSMENT ORDER ALONG WITH DEMAND NOTICE FOR THE PERIOD 2003-04 ISSUED BY THE 1ST RESPONDNET IN RESPECT OF THE 2ND PETITIONER.

EXT.P5: COPY OF THE ASSESSMENT ORDER ALONG WITH DEMAND NOTICE FOR THE PERIOD 2003-04 ISSUED BY THE 1ST RESPONDENT IN RESPECT OF THE 4TH PETITIONER.

EXT.P6: COPY OF THE ASSESSMENT ORDER ALONG WITH DEMAND NOTICE FOR THE PERIOD 2003-04 ISSUED BY THE 1ST RESPONDENT IN RESPECT OF THE 4TH PETITIONER.

EXT.P7: COPY OF THE ASSESSMENT ORDER ALONG WITH DEMAND NOTICE FOR THE PERIOD 2003-04 ISSUED BY THE 1ST RESPONDENT IN RESPECT OF THE 5TH PETITIONER.

EXT.P8: COPY OF THE ASSESSMENT ORDER ALONG WITH DEMAND NOTICE FOR THE PERIOD 2003-04 ISSUED BY THE 1ST RESPONDENT IN RESPECT OF THE 6TH PETITIONER.

EXT.P9: COPY OF THE ASSESSMENT ORDER ALONG WITH DEMAND NOTICE FOR THE PERIOD 2003-04 ISSSUED BY THE 1ST RESPONDENT IN RESPECT OF THE 6TH PETITIONER.

EXT.P10: COPY OF THE INTERIM ORDER OF DATED 19-12-2006 IN W.P.(C).NO.33616 OF 2006 OF THIS HON'BLE COURT

TRUE COPY

P.A.TO JUDGE

K.BALAKRISHNAN NAIR, J.

WP(C).No.34173 of 2006-R

Dated this the 20th day of February, 2007.

JUDGMENT

The petitioners are challenging Exts.P3 to P9 assessment orders passed against them by the first respondent, under the Income Tax Act. Against those orders, the petitioners have a statutory remedy of filing appeal before the appellate authority. Therefore, it is unnecessary for this court to entertain this writ petition. Accordingly, it is dismissed without prejudice to the contentions of the petitioners and their right to invoke the appellate remedy. The period this writ petition is pending before this court shall be excluded while computing the period of limitation in filing the appeal, by the appellate authority. The interim order granted by this court will remain in force for a period of one month from today.

K.BALAKRISHNAN NAIR,
JUDGE.

MS